App I IX 4

Previous References

19 51-2
MC

File No 92 51
Serial Nos 90, 91

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos ~~One~~ Two

Part B for Jan 52
SUBJECT

Levy of Professional Tax on Leaders
of Khaki, Hasson Mlty

X 11070
7/11/52

The P. Time Hour

Issue instructions

WD 015467—GPB—25 000—12 9 51

4/3/52

Scotland

G P

C F No 46] GOVERNMENT OF MYSORE

No PR 93/51 52 OFFICE OF the President,
Encls Town Municipal Council, Hassan

5-905
11 DEC 1951

To ML 92-51-90 Date 5-12-1951.

The Secretary to Government,
L S G Department,
- BANGALORE

Sr

I request you to kindly let me know if dealers Viz the Secretaries of Khadi Bhandars dealing in " Khadi Clothes are to be exempted from the levy of Professional taxes as in the case of Octroi

I request for an early reply

Yours faithfully,

President,
Town Municipal Council,
Hassan

Submitted

The Section 61 (XI) Provides of T P Act 1951 Provides for the levy of Professional tax by the Municipalities at the Rates prescribed in Schedule V (11) But Government have Power under Section 61 (d) to grant exemptions in exceptional Cases from the payment of taxes

2) No Specific proposal has been received either to exempt or to levy the said tax

NOTES—First Sheet

WD 010865—GPB—20 000—2-8-50

Levy of Professional Tax on dealers of Khadi Gramodyog

File No 5902/Tax/MCL of 195 | General and Revenue Secretariat

3) In the absence of any orders exempting the levy of Professional Tax, the Secretaries of Khadi Bhandars are subject to levy. The Civil Supplies Department with the approval of the smaller Urban Local Bodies may exempt the levy of such taxes on such smaller Urban Local Bodies with a view to encourage Khadi manufacture and Sale in the State for orders

Sd/- 12/12

Sd/- 13/12/89

4) Secretaries of Khadi Bhandars are liable to pay a tax under Sec 61 b (XII) as it will be a tax on a shop where a business or profession is carried on for purpose of Profit further under the proviso to sub-clause XII, if the MCL proposes to levy the tax under this clause, the person or persons paying the tax shall not be called upon to pay the tax under clause (XI) ~~thereof~~ The Secretaries of Khadi Bhandars should pay tax, if the profession is carried for purpose of Profit

5) In this connection it has to be stated

SG05/mk

Levy of Professional tax on dealers of their Human Principals

that if they are not carrying on the business or Professions for purposes of profit, then they may be exempted from the levy of the tax for orders whether these point has to be ascertained from the President

Secy LSG) — 14/12/57

b Profession tax is levied on the basis of the income from business, trade or Profession & does not depend on the nature of the business involved However laudable a particular business maybe, the tax has to be paid if the income exceeds the limits laid down If exemption is to be granted on the basis of the nature of business or profession, doctors are entitled to the first preference as they are attending to the relief of human suffering

Office of the Minister Local Self Government.
4840
15/12/57

Secy LSG) 21/12/57 — 14/XII

5905

me

Levy of Professional tax on dealers of khadi

8) A draft is put up accordingly for approval or else orders

22/12

22/12

27/12

Done pl. send cl. Hassan

L 11070/ml 92-51-91 or 7

Issue intimation

7/1952

L 11070/7/52

In Cipher

Section MR
Memo 92-51
SW 91

To the President TNCC
Hassan

Sir,

With reference to your letter No AB PR 92/51/52 dated 5-12-51 requesting clarification as to whether the Secretaries or dealers of Khadi Bhandars dealing with Khadi cloths are to be exempted from the levy of Professional tax as in the case of sellers, I am directed to state that in the absence of any order ~~exempting~~ of exemption the Secretaries or dealers of Khadi Bhandars are subject to the levy of Professional tax as contemplated under Section 61 of the TN Act of 1951 ~~y/~~.

27/12

for L S G Secretary

11071/7/52

Copy to the DC Hassan for information

for Secretary

G R S App F G 3]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

Proceedings of the Court of Inquiry

V D010855—GPB—25 000—18 7 50